

**AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph(s) for the abstract now appearing in the currently filed specification.

-- A method for making soft magnetic material includes: a first heat treatment step applying a temperature of at least 400 deg C and less than 900 deg C to metal magnetic particles; a step for forming a plurality of compound magnetic particles in which said metal magnetic particles are surrounded by insulation film; and a step for forming a shaped body by compacting a plurality of compound magnetic particles. This provides a method for making soft magnetic material that provides desired magnetic properties. --